

EXHIBIT S

October 10, 2023

The Honorable Edgardo Ramos
United States District Court
for the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos:

I met Seth Horowitz in 2017, when our sons both entered the 6th grade at the Dwight-Englewood school in New Jersey. Seth is a very engaged parent and as our boys became closer, I got to know him very well.

Seth is a very engaged father and took every opportunity to find ways in which he could spend time with his children. One of those ways was to volunteer as the basketball coach for The Yorkville Basketball League.

My son joined the basketball team in 7th grade. It was in that capacity that I experienced his devotion and compassion towards the children, as well as his desire to make them better basketball players and individuals. In many instances he always delivered inspirational speeches to the boys to keep them focused and engaged. It was then we saw a turnaround in the team and they believed in themselves and started to win.

Although my son is currently not playing basketball, Seth has continued coaching many other teams. He is a very kind man with an infectious enthusiasm. He instills great values in the children on and off the court.

While I recognize Seth may have made mistakes in the past, I can honestly say he has demonstrated significant remorse and is now dedicated to helping others.

Yours Sincerely

Sandra Zelouf